

# City of Upland



Financial Update  
February 28, 2019  
Fiscal Year 2018-2019

## 2018-2019 SUMMARY OF CHANGES IN GENERAL FUND BALANCE

Fund Balance at 06/30/18		\$ 14,171,409
Revenues	\$ 24,812,373	
Expenditures	<u>(22,083,822)</u>	
YTD Revenues over (under) expenditures		2,728,551
Fund Balance Designations		(7,264,274)
Estimated Fund Balance at 02/28/19		<u>\$ 9,635,686</u>
Over/(Under) 17.5% Reserve Limit		2,385,434

**City of Upland**  
**General Fund Major Revenue Trends**  
**For the Month Ended February 28, 2019**

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<u>Major Revenue Accounts</u>	<u>Fiscal Year Actuals (Totals)</u>		<u>Budget</u>	<u>Year-to-Date</u>	<u>Realized</u>
	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2018-19</u>	
Property Tax	\$ 20,162,228	\$ 14,826,546	\$ 16,621,280	\$ 8,569,293	51.6%
Sales & Use Tax	13,293,304	12,808,924	13,975,790	7,575,840	54.2%
Business License Tax	1,058,722	1,036,158	950,000	636,730	67.0%
Other Taxes	745,414	801,575	745,530	459,405	61.6%
Franchise Tax	1,184,255	1,048,487	1,230,000	360,623	29.3%
Licenses & Permits	1,861,777	2,229,555	1,483,460	1,265,757	85.3%
Revenue from Other Governments	1,771,661	414,401	114,860	64,443	56.1%
Charges for Services	4,290,835	2,657,170	2,086,640	1,534,344	73.5%
Fines & Forfeitures	619,646	694,978	549,240	496,349	90.4%
Use of Money & Property	468,503	1,345,908	1,390,480	1,509,681	108.6%
Other Revenue	2,219,580	2,284,164	2,047,941	1,615,785	78.9%
Transfers In	437,960	-	695,914	724,123	100.0%
<b>Total General Fund Revenues</b>	<b>\$ 48,113,886</b>	<b>\$ 40,147,863</b>	<b>\$ 41,891,135</b>	<b>\$ 24,812,373</b>	<b>59.2%</b>

**City of Upland**  
**General Fund Expenditures by Department**  
**For the Month Ended February 28, 2019**

<b>Department Name</b>	<b>Annual Budget</b>	<b>YTD Expend.</b>	<b>YTD Encumb</b>	<b>Available Budget</b>	<b>Percent Utilized</b>
General Government	\$ 3,390,150	\$ 711,280	\$ 45,023	\$ 2,633,847	21.0%
Administrative Services	5,245,177	2,534,627	1,269,508	1,441,042	48.3%
Development Services	1,761,471	878,143	304,038	579,290	49.9%
Police	22,309,769	12,729,220	358,478	9,222,071	57.1%
Fire	158,740	65,250	-	93,490	41.1%
Community Services	1,669,226	997,862	110,519	560,845	59.8%
Public Works	6,716,230	3,988,190	596,963	2,131,077	59.4%
Transfers Out	179,250	179,250	-	-	0.0%
<b>General Fund</b>	<b>\$ 41,430,013</b>	<b>\$ 22,083,822</b>	<b>\$ 2,684,528</b>	<b>\$ 16,661,662</b>	<b>53.3%</b>

**City of Upland**  
**Statement of Revenues & Expenditures by Fund**  
**For the Month End February 28, 2019**

							% of Year	67%
Current Year Activity								
<u>Fund Title</u>	<u>Fund No.</u>	<u>Budgeted Revenue</u>	<u>YTD Revenues</u>	<u>% Realized</u>	<u>Budgeted Expenditures</u>	<u>YTD Expenditures</u>	<u>% Expended</u>	
General Fund	101	41,891,135	\$ 24,812,373	59.2%	41,430,013	22,083,822	53.3%	
Housing Fund	201	3,725,000	1,828,522	49.1%	3,811,630	1,532,442	40.2%	
Public Safety Augmentation Fund	203	810,050	582,694	71.9%	810,050	431,605	53.3%	
Gas Tax Fund	204	3,233,140	1,603,161	49.6%	8,405,556	1,252,508	14.9%	
Measure I	205	1,293,570	776,909	60.1%	4,026,919	29,176	0.7%	
HOME	208	115,100	218,411	189.8%	210,000	-	0.0%	
Community Development Block Grant	209	712,760	259,993	36.5%	1,104,730	314,609	28.5%	
Parking Improvement District Area	210	43,600	38,026	87.2%	231,543	1,309	0.6%	
Air Quality Management District	211	99,460	26,594	26.7%	111,160	7,916	7.1%	
Homeland Security Grants - PD	214	24,244	-	0.0%	24,244	1,304	0.0%	
Proposition 30	215	-	1,313	0.0%	140,000	-	0.0%	
COPS	216	119,680	132,352	110.6%	579,910	3,398	0.6%	
Other Grants	217	58,515	58,644	0.0%	58,515	52,393	0.0%	
Office of Traffic Safety Grants	218	235,757	103,955	0.0%	254,757	101,692	0.0%	
JAG Grant	219	3,225	3,225	0.0%	3,225	3,588	0.0%	
Asset Forfeiture-Fed DOJ	220	-	13,070	0.0%	-	-	0.0%	
Cal HOME	222	56,050	10,582	18.9%	270,000	-	0.0%	
Asset Forfeiture-Fed Treas	223	-	2,816	0.0%	-	-	0.0%	
Asset Forfeiture-State	224	-	2,356	0.0%	750	-	0.0%	
BSCC Budget Acct	225	-	710	0.0%	-	-	0.0%	
General Development	420	245,790	167,863	68.3%	1,122,201	13,657	1.2%	
Park Acquisition & Development	421	410,000	406,472	99.1%	118,400	-	0.0%	
Storm Drain Development	422	517,190	312,871	60.5%	471,520	-	0.0%	
Street & Traffic Facility Development	423	347,310	174,103	50.1%	1,479,570	48	0.0%	
General Capital Projects	425	-	-	0.0%	61,433	35,418	0.0%	
Street & Alley Repairs - Burrtec	426	208,000	111,337	53.5%	790,536	125,933	15.9%	
ERG Effic Capital Improved	427	-	3,617	0.0%	2,597,834	1,917,175	0.0%	
Water Utility	640	24,259,850	18,045,754	74.4%	36,952,500	14,961,218	40.5%	
Solid Waste Utility	641	11,792,298	7,969,493	67.6%	11,883,119	6,254,023	52.6%	
Sewer Utility	645	10,020,620	7,128,348	71.1%	11,502,848	4,882,514	42.4%	
Fire Worker's Comp	750	-	4,051	0.0%	-	-	0.0%	
Self-Funded Liability	751	4,096,690	2,754,058	67.2%	4,096,690	3,107,621	75.9%	
Fleet Management	752	1,392,000	889,849	63.9%	1,643,383	702,938	42.8%	
Information Systems	753	1,565,130	1,096,844	70.1%	1,784,675	862,212	48.3%	
Building Maint & Operations	754	1,278,080	920,647	72.0%	1,278,080	549,676	43.0%	
Successor Agency	805	5,209,815	1,432,626	27.5%	5,171,442	2,435,299	47.1%	
		<b>113,764,059</b>	<b>\$ 71,893,642</b>	<b>63.20%</b>	<b>142,427,233</b>	<b>61,691,706</b>	<b>43.31%</b>	